1 CHELSEA BISSELL (MTBN 58862977) KENTON MCINTOSH (DCBN 1656705) 2 Trial Attorneys, Tax Division U.S. Department of Justice 3 P.O. Box 683 Ben Franklin Station Washington, D.C. 20044-0683 5 (202) 307-1372 (CB) (202) 514-3768 (KM) 6 (202) 307-0054 (f) Chelsea.E.Bissell@usdoj.gov Kenton.McIntosh@usdoj.gov 8 Western.TaxCivil@usdoj.gov 9 Counsel for United States of America 10 UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA 11 12 Case No.: 4:24-cv-01884-EKL BMR HEALTH SERVICES, INC, 13 STIPULATION TO DISMISS ALL Plaintiff, 14 **CLAIMS WITH PREJUDICE** 15 v. 16 UNITED STATES OF AMERICA, 17 Defendant and Counterclaimant. 18 The United States of America and Plaintiff stipulate to dismiss Plaintiff's action and the 19 United States' counterclaim with prejudice pursuant to Federal Rule of Civil Procedure 20 41(a)(1)(A)(ii). Each side is to bear its respective costs and fees of litigation with respect to 21 Plaintiff's claims and the United States' counterclaim, including attorneys' fees. 22 /// 23 /// 24 /// 25 /// 26 /// 27

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Dated: February 26, 2025. Respectfully submitted, 1 /s/ Chelsea Bissell 2 CHELSEA BISSELL KENTON MCINTOSH 3 Trial Attorneys, Tax Division U.S. Department of Justice 4 Counsel for United States of America 5 6 7 Dated: February 26, 2025. /s/ Dennis Evans DENNIS EVANS 8 Dayes Law Firm PC 3101 N. Central Ave. # 1300 9 Phoenix, AZ 85012 (800) 503-2000 10 Counsel for BMR 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27

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**CERTIFICATE OF SERVICE** 

I hereby certify that on February 26, 2025, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all parties that have appeared in this case.

/s/ Chelsea Bissell
CHELSEA BISSELL
Trial Attorney, Tax Division
U.S. Department of Justice

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